(iii) possess experience in accounts and audit for not less than five years in a responsible capacity in a large commercial organisation or large local authority or Corporation or Board or Government Department :

Provided that the upper age limit may be relaxed in favour of candidates with exceptional qualifications and/or experience.

Preference will be given to candidates who are graduates with Mathematics, Statistics or Accounting and Auditing as one of the subjects.

(c) provided that, in special circumstances, e.g., when it is not feasible to make appointment under clause (a) or (b) or pending appointment under one of them, appointment to the post may also be made by the temporary transfer of a suitable officer holding the post of Under/Assistant Secretary in a Department of the Secretariat.

(d) Provided that the posts may also be filled in on a temporary basis by appointment of suitable officers on deputation from the Indian Audit and Accounts Service.

2. As far as practicable, the ratio for appointment to the posts by promotion and by nomination shall be 50 : 50. Appointment by transfer of Under/Assistant Secretary from Sachivalaya shall be adjusted against the quota for promotion.

3. A candidate appointed by nomination will be on probation for two years including the period of training.

4. A candidate appointed by promotion or by nomination will be required to pass the Departmental Examination and the examinations in Hindi and Marathi according to the prescribed rules unless he has already passed or has been exempted from passing such examinations.

ANNEXURE C

Statement showing the posts included in the Maharashtra Finance and Accounts Service, Class I (Junior) — Scale of Pay Rs. 350—400—30—610—E.B.—40—730—45—955 (M) (Revised).

Serial No.	Designation of the post	No. of Posts
1	Assistant Director of Accounts and Treasuries, Bombay, Nagpur and Poona in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay.	3
2	Deputy Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay ...	9
3	Assistant Pay and Accounts Officer in the Pay and Accounts Office, Bombay.	7
4	Senior Treasury Officer, Poona, Nagpur and Aurangabad	3
5	Assistant Director of Accounts in the Office of the Charity Commissioner, Bombay.	1
6	Accounts Officer in the Office of the Registrar of the Co-operative Societies, Poona.	1
7	Chief Accounts and Finance Officer in Zilla Parishads	25
8	Accounts Officer in the Directorate of Industries, Bombay	1
9	Accounts Officer in the Directorate of Education, Poona	1
10	Accounts Officer in the Agriculture, Food and Co-operation Department, Sachivalaya, Bombay.	1
11	Deputy Controller of Milk Accounts, Bombay, under the Agriculture, Food and Co-operation Department.	1
~~12~~	~~Chief Accounts Officer in the Directorate of Prohibition and Excise, Bombay.~~	~~1~~
13	Accounts Officer in the Home Guards Organisation, Bombay	1
14	Accounts Officer in the Office of the Director of Agriculture, Poona ...	2
15	Controller of Audit and Accounts in the Office of the Surgeon General, Maharashtra State, Bombay.	1
16	Accounts Officer (Mofussil Scheme) in the Office of the Dairy Development Commissioner.	1
17	Accounts Officer (Projects)	1
~~18~~	~~Chief Auditor in the Electrical Circle, Buildings and Communications Department.~~	~~1~~
~~19~~	~~Accounts Officer (Reconciliation) Directorate of Accounts and Treasuries, Maharashtra State, Bombay.~~	~~1~~
20	Accounts Officer in the Directorate of Publicity, Bombay	1
21	Any other post specified by Government from time to time	
	Total No. of posts ...	63

Recruitment Rule for the posts included in the Maharashtra Finance and Accounts Service Class I (Junior).

Appointment to the posts shall be made either :—

(a) by promotion of a suitable officer from the Maharashtra Finance and Accounts Service, Class II ;

OR

(b) by nomination —

Recruitment to the posts by nomination shall be made on the basis of a competitive examination and *viva-voce* and Personality Test. To be eligible for admission to the examination a candidate should be a Chartered or Associate Chartered or Incorporated or Registered Accountant or should possess a degree in Arts, Science, Commerce, Law, Agriculture or Engineering of a recognised University and should be not less than 21 years and not more than 30 years of age.

(c) provided that in special circumstances, e.g., when it is not feasible to make appointment under clause (a) or (b) or pending appointment under one of them, appointment to the posts may also be made by the temporary transfer of a suitable Superintendent from a Department of the Secretariat.

(d) provided that the posts may also be filled in on a temporary basis by appointment of a suitable officer on deputation from the Indian Audit and Accounts Department.

2. As far as practicable, the ratio for appointment to the posts by promotion and by nomination shall be 50 : 50. Appointments by transfer of Superintendents from Sachivalaya shall be adjusted against the quota for promotion.

3. A candidate appointed by nomination will be on probation for a period of two years including the period of training.

4. A candidate appointed by promotion or by nomination will be required to pass the Departmental Examination and the examinations in Hindi and Marathi according to the prescribed rules unless he has already passed or has been exempted from passing such examinations.

ANNEXURE D.

Statement showing the posts included in the Maharashtra Finance and Accounts Service, Class II—Scale of Pay Rs. 300—330—15—450—20—490—E.B.—25—715 (M) (Revised).

Serial No.	Designation of the post.	No. of Posts
1	Accounts Officer (Training), Bombay, Poona, Nagpur and Aurangabad ...	6
2	Treasury Officer	27
3	Accounts Officer in Zilla Parishads	25
4	Accounts Officer in the Printing and Stationery Department	1
5	Accounts Officer in the Directorate of Geology and Mining	1
6	Accounts Officer in the Employees' State Insurance Scheme, Bombay ...	1
7	Accounts Officer in the Vidarbha Housing Board, Nagpur	1
8	Senior Auditor in the Directorate of Education, Poona	2
9	Accounts Officer in the Directorate of Technical Education, Bombay ...	1
10	Chief Audit and Accounts Officer in the Directorate of Social Welfare, Poona.	1
11	Accounts Officer in the Directorate of Animal Husbandry, Poona ...	1
12	Milk Accounts Officer in the Milk Commissioner's Office, Bombay ...	3
13	Accounts Officer in the Dairy Development Department	3
14	Dairy Accounts Officer, Worli Dairy, Bombay	1
15	Accounts Officer in the Regional Dairy Development Office, Poona ...	1
16	Milk Accounts Officer, Milk Scheme, Poona	1
17	Accounts Officer, Regional Dairy Development Office, Nagpur	1
18	Accounts Officer in the Directorate of Fisheries, Bombay	1
19	Accounts Officer (Civil Supplies) in the Office of the Chief Accounts Officer and Deputy Secretary, Agriculture, Food and Co-operation Department.	3
20	Accounts Officer in the Office of the Director of Agriculture, Poona ...	13
21	Assistant Accounts Officer in the Office of the Registrar, Co-operative Societies, Poona.	1

22	District Audit Officer in the Office of the Chief Auditor, Local Fund Accounts, Bombay	26
23	Accounts Officer in the Ports Organisation, Buildings and Communications Department, Bombay	1
24	Organisation and Methods Officer, Directorate of Accounts and Treasuries, Bombay	1
25	Assistant Accounts Officer (Works) in the Maharashtra Housing Board (Deputation Post)	1
26	Assistant Accounts Officer in the Directorate of Publicity, Bombay ...	1
27	Any other post specified by Government from time to time	1
	Total No. of Posts ...	125

Recruitment Rule for the posts included in the Maharashtra Finance and Accounts Service, Class II.

Appointment to the posts shall be made either :—

(a) *by promotion* of suitable persons from the Maharashtra Finance and Accounts Service, Class III ;

OR

(b) *by nomination*—

Recruitment to the posts by nomination shall be made on the basis of a competitive examination and viva-voce and Personality Test. To be eligible for admission to the examination a candidate shall be Chartered or Associate Chartered or Incorporated or Registered Accountant or should possess a degree in Arts, Science, Commerce, Law, Agriculture or Engineering of a recognised University and should be not less than 21 years and not more than 30 years of age.

2. As far as practicable, the ratio for appointment to the posts by promotion and by nomination shall be 50 : 50.

3. A candidate appointed by nomination will be on probation for a period of two years including the period of training.

4. A candidate appointed by promotion or by nomination will be required to pass the Departmental Examination and the examinations in Hindi and Marathi according to the prescribed rules unless he has already passed or has been exempted from passing such examinations.

ANNEXURE E.

Statement showing the various posts included in the Maharashtra Finance and Accounts Service Class III—Scale of Pay Rs. 250—15—370—E.B.—15—400—20—500. (M) (Revised).

Serial No	Designation of the Post.	No. of Posts.
1	Superintendent in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay	5
2	Inspector of Stores in the Stores Verification Organisation under the Directorate of Accounts and Treasuries	8
3	Posts of Head Accountant in the Directorate of Accounts and Treasuries, Maharashtra State, Bombay	3
4	Superintendent/Senior Auditor in the Office of the Chief Auditor, Local Fund Accounts, Maharashtra State, Bombay	28
5	Superintendent in the Pay and Accounts Office, Bombay	24
6	Head Accountant in the District Treasuries	31
7	Posts of Head Accountant/Accountant in the Offices of Commissioners of Division	8
8	Sub-Treasury Officer, Koyna	1
9	Head Accountant in the Office of the Controller of Accommodation, Bombay	1
10	Accountant in the Office of the Charity Commissioner, Bombay	13
11	Head Clerk in the Directorate of Printing and Stationery, Bombay ...	1
12	Head Clerk in the Office of the Manager, Government Central Press, Bombay	1
13	Accountant in the Office of the Commissioner of Labour and Director of Employment, Bombay.	1
14	Accountant in the Office of the Commissioner of Workmen's Compensation, Bombay	1
15	Superintendent in the Directorate of Technical Education, Bombay ...	1
16	Audit and Accounts Officer in the Directorate of Social Welfare, Poona ...	2
17	Senior Auditor in the Dairy Development Commissioner's Office, Bombay ...	6
18	Head Clerk-*cum*-Accountant in the Office of the Dairy Development Commissioner, Bombay	1

Supdt. in the Directorate of Agri. Poona Gen. G.R.E.D.No

Serial No.	Designation of the Post.	No. of Posts
19	Head Accountant in the Dairy Development Commissioner's Office, Bombay.	10
20	Senior Accountant in the Office of the Chief Accounts Officer and Deputy Secretary to Government, Agriculture, Food and Co-operation Department (Civil Supplies)	8
21	Head of Branch in the Office of the Inspector General of Police, Bombay ...	1
22	Office Accountant in the Office of the Commissioner of Police, Bombay ...	1
23	Accountant in the Office of the Superintendent, Government Transport Service, Bombay	1
24	Accountant in the Office of the Commandant General, Home Guards, Maharashtra, State, Bombay	1
25	Accountant in the Office of the Administrator General and Official Trustee, Bombay	1
26	Head Accountant in the Maharashtra State, Soldiers, Sailors and Airmen's Board, Poona	1
27	Senior Auditor, Electrical Circle, Buildings and Communications Department.	1
28	Senior Auditor in the Directorate of Printing and Stationery	1
29	Accountant, Koyna Project, Koyna	6
30	Accountant in the Office of the Comptroller of the Household to the Governor (Deputation Post)	1
31	Head Accountant (Reconciliation) Directorate of Accounts and Treasuries, Maharashtra State, Bombay	2
32	Head Accountant, Poona Milk Scheme	1
33	Accountant, Dairy Development Department	1
34	Accountant (Reconciliation) Directorate of Accounts and Treasuries, Maharashtra State, Bombay	2
35	Any other post specified by Government from time to time	
	Total No. of posts ...	175

Recruitment Rule for the posts included in the Maharashtra Finance and Accounts Service—Class III.

1. Appointment to the posts shall be made by the Director of Accounts and Treasuries and Joint Secretary to Govrnment, Finance Department, Bombay, either :—

(a) by promotion of persons who have passed the Maharashtra Finance and Accounts Service, Class III, Examination or are exempted from passing it and who are brought on the select list of persons fit for promotion to Maharashtra Finance and Accounts Service, Class III.

or

(b) by nomination from among candidates who :—

(i) are not less than twenty and unless already in the service of the Government of Maharashtra, not more than 30 years of age ; *and*

(ii) hold a Bachelor's degree in at least the Second Class in Arts, Science, Commerce or Law of a recognised University.

Provided that the upper age limit may be relaxed in favour of candidates with good qualifications and/or experience.

Provided further that preference will be given to candidates who hold a degree in Arts or Science with Mathematics or Statistics as the principal subject or in Commerce with Accountancy and Auditing as the optional subject.

2. As far as practicable the ratio for appointment to the posts in the Maharashtra Finance and Accounts Service, Class III by promotion and nomination shall be 4 : 1.

3. Candidates appointed by nomination shall be on probation for two years and shall be required to pass the Maharashtra Finance and Accounts Service—Class III Examination within the period of probation.

4. Persons appointed either by promotion or nomination shall be required to pass Language Examinations according to the prescribed rules unless they have already passed them.

ANNEXURE F.

Rules and Syllabus for the Departmental Examination of the Maharashtra Finance and Accounts Service Class I (Senior) and Class I (Junior).

1. These Rules may be called the "Maharashtra Finance and Accounts Service Class I officers Examination Rules, 1965".

2. The examination will be held by the Maharashtra Public Service Commission twice a year ordinarily during April and October.